



**STEVE WESTLY**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of El Dorado  
Placerville, California**

**Date: June 6, 2003  
Filing Ref: ELD04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the 2003-04 fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the 2001-02 fiscal year and as estimated costs for the 2003-04 fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST  
TRANSFER MECHANISMS**

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- |                             |                                       |
|-----------------------------|---------------------------------------|
| 1. Employee Fringe Benefits | 6. General Services/Support Services  |
| 2. Building Use Charge      | 7. General Services/Facility Services |
| 3. Auditor-Controller       | 8. General Services/Communications    |
| 4. County Counsel           | 9. Fleet Management (ISF)             |
| 5. Information Services     | 10. Risk Management Authority (ISF)   |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** None.

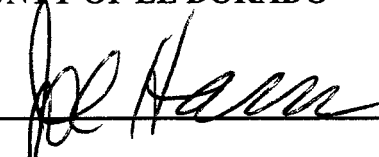
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**SECTION IV: ACCEPTANCE**

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**COUNTY OF EL DORADO**

BY

  
\_\_\_\_\_  
Joe Harn

Name

El Dorado County Auditor-Controller

Title

June 16, 2003

Date

**STEVE WESTLY****CALIFORNIA STATE CONTROLLER**

BY

  
\_\_\_\_\_  
Michael J. Havey, Chief  
Bureau of PaymentsNegotiated by Michael Ramirez  
Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

EL DORADO COUNTY, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department  
Consolidated

Central Svc Departments	BD OF SUPERVISOR	ADMIN-ECON DEVEL	RISK MANAGEMENT	TREAS/TAX COLL	ASSESSOR	ELECTIONS	COUNTY PROMOTION	SURVEYOR	GEN SVC/PR MUS	GEN SVC/CAPITAL
BUILDING USE	\$23,829	\$588	\$1,115	\$12,619	\$30,626	\$58,726		\$9,277	\$5,415	
EQUIPMENT USE	6,890	58	2,375	26,787	13,849	29,095	20	19,484	8,091	193
ADMINISTRATION	2,899	391	48,716	5,180	8,481	2,864	825	2,503	2,363	6,542
AUD/CONT	4,214	716	18,315	24,361	8,951	4,880	400	3,964	6,629	3,457
COUNTY COUNSEL	122,536		10,610	16,877	62,895	2,351		32,117	15,895	
HUMAN RESOURCES	7,270	501	3,409	10,028	21,058	3,760		6,017	4,763	
EMPLOYEE BENEFIT	389	27	183	537	1,126	201		322	254	
INFO SERVICES	22,964	(3,453)	11,807	38,577	97,502	(380)	(15,570)	27,975	(4,359)	306
GEN SVC/SUPPORT	8,204	1,355	4,005	18,324	5,753	9,871	170	2,438	8,589	6,791
GEN SERV/FAC SER	66,702	1,703	3,209	58,752	121,876	47,878		43,193	25,840	94,532
GEN SVC/COMMUNIC	(2,667)	(133)	(803)	(1,798)	(3,226)	(983)		(961)	(1,259)	(2,051)
ANNUAL AUDIT	278	39	5,184	510	821	291	90	246	233	698
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Total Allocated	\$263,508	\$1,792	\$108,125	\$210,754	\$369,712	\$158,554	\$(14,065)	\$146,575	\$72,454	\$110,468
Roll Forward	81,463	(4,340)	(2,560)	(4,837)	61,725	(4,718)	(7,256)	(149,172)	(5,417)	(10,911)
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Proposed costs	\$344,971	\$(2,548)	\$105,565	\$205,917	\$431,437	\$153,836	\$(21,321)	\$(2,597)	\$67,037	\$99,557
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EL DORADO COUNTY, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department  
Consolidated

Summary page 2  
Schedule A.002  
FY 2001/ 2002  
(continued)

Central Svc Departments	GEN SVC/SPEC DIS	GEN SVC/CSA#2	GEN SVC/CSA#3	GEN SVC/CSA#5	GEN SVC/CSA#9	GSD/FLEET MANAGE	GSD/AIRPORTS	MELLO ROOS	GRAND JURY	SUP COURT MOU
BUILDING USE	\$662					\$2,326	\$4,412		\$2,731	
EQUIPMENT USE	56	26	30	14	392	6,532	556	34	153	456
ADMINISTRATION	288	196	472	1	1,568	9,859	1,775	141	301	4,557
AUD/CONT	909	274	387	116	5,939	13,081	2,519	688	1,374	5,123
COUNTY COUNSEL	1,802	57					754		7,601	
HUMAN RESOURCES	1,504					1,955	1,504			
EMPLOYEE BENEFIT	81					104	81			
INFO SERVICES	(20,314)	691	1,013	323	13,203	14,087	(81)	1,862	4,093	9,080
GEN SVC/SUPPORT	161	121	1,311		2,442	27,290	2,276	73	1,742	
GEN SERV/FAC SER	6,963					(31)			12,694	
GEN SVC/COMMUNIC	(99)				(33)	(380)	(286)		(106)	
ANNUAL AUDIT	246	19	52		168	1,047	181	13	32	485
Total Allocated	\$(7,741)	\$1,384	\$3,265	\$454	\$23,679	\$75,870	\$13,691	\$2,811	\$30,615	\$19,701
Roll Forward	11,456	45	(1,157)	(156)	2,594	24,697	(1,318)		12,703	8,757
Proposed costs	\$3,715	\$1,429	\$2,108	\$298	\$26,273	\$100,567	\$12,373	\$2,811	\$43,318	\$28,458
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EL DORADO COUNTY, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department  
Consolidated

Central Svc Departments	SUPERIOR COURT	DISTRICT ATTORNEY	PUBLIC DEFENDER	SHERIFF	SHERIFF/DET-WS	SHERIFF/DET-SL	SHER/DET-CT SVC	SHER/DET-MED SVC	SHER/DET-SLESF	SHERIFF/GRANT PR
BUILDING USE	\$228,345	\$20,045	\$4,340	\$75,356	\$81,441	\$265,818				\$2,123
EQUIPMENT USE	4,044	27,657	2,130	169,877	7,891	6,418	312	8	32	513
ADMINISTRATION	1,796	12,276	4,035	50,601	14,150	8,500	6,739	2,514	224	7,054
AUD/CONT	56,925	25,909	5,343	70,821	18,808	12,128	7,621	768	1,847	9,695
COUNTY COUNSEL	10,639	8,352	15,107	50,186	459					
HUMAN RESOURCES	46,879	28,228	8,027	98,021	34,345	22,813	13,286		1,003	10,779
EMPLOYEE BENEFIT	2,508	1,510	429	5,244	1,837	1,221	711		54	577
INFO SERVICES	(21,781)	5,585	28,721	(42,367)	20,724	20,544	11,406	211	1,073	16,291
GEN SVC/SUPPORT	17,091	21,863	10,651	54,105	24,412	12,953	127			17,556
GEN SERV/FAC SER	323,744	86,967	18,001	198,085	147,273	151,130				6,145
GEN SVC/COMMUNIC	(17,946)	(7,218)	(3,683)	11,689	(2,460)	(2,075)	(488)			1,680
ANNUAL AUDIT		1,196	401	5,003	1,371	814	665	271	19	711
Total Allocated	\$652,244	\$232,370	\$93,502	\$746,621	\$350,251	\$500,264	\$40,379	\$3,772	\$4,252	\$73,124
Roll Forward	(291,217)	34,484	13,151	(179,210)	(39,710)	22,812	5,748	(624)	937	19,202
Proposed costs	\$361,027	\$266,854	\$106,653	\$567,411	\$310,541	\$523,076	\$46,127	\$3,148	\$5,189	\$92,326

EL DORADO COUNTY, CALIFORNIA  
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Central Svc Departments	PROBATION	PROB/JUV HALL	AG COMM	BUILDING RECORDER/CLERK	PLANNING	DEPT OF TRANSP	DOT/SLT TRANSIT	HLTH/SUPPORT SVC	HLTH/COMM NURSE
BUILDING USE	\$6,726	\$42,070	\$6,962	\$60,342	\$15,784	\$61,387	\$10,080	\$7,994	\$187
EQUIPMENT USE	31,401	4,921	13,455	25,653	30,432	20,647	18,516	13	23,565
ADMINISTRATION	13,547	5,005	3,239	11,866	2,954	5,826	86,428	588	4,887
AUD/CONT	27,440	8,967	7,426	19,457	6,126	8,483	77,706	275	11,962
COUNTY COUNSEL	15,544	34,414	4,957	4,922	13,036	204,182	21,582	13	9,437
HUMAN RESOURCES	30,333	13,286	6,568	27,075	8,022	13,793	81,274	10,353	13,412
EMPLOYEE BENEFIT	1,622	711	351	1,448	429	738	4,347	554	717
INFO SERVICES	97,140	4,615	26,599	(339)	202,341	876	(40,170)	321	15,991
GEN SVC/SUPPORT	24,936	9,179	9,525	13,787	10,715	9,217	68,071	97	16,199
GEN SERV/FAC SER	27,723	49,537	39,664	54,423	65,068	50,145	13,112	30,432	(18)
GEN SVC/COMMUNIC	(5,729)	(865)	(1,613)	(10,002)	(1,400)	(3,248)	(12,296)	(4,935)	(2,640)
ANNUAL AUDIT	1,326	478	317	1,157	284	562	8,894	65	478
Total Allocated	\$272,009	\$172,318	\$117,450	\$209,789	\$353,791	\$372,608	\$337,544	\$1,372	\$126,917
Roll Forward	32,664	43,130	33,774	(13,418)	154,568	125,144	(46,366)	(75)	(2,423)
Proposed costs	\$304,673	\$215,448	\$151,224	\$196,371	\$508,359	\$497,752	\$291,178	\$1,297	\$124,494

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Central Svc Departments	HLTH/MED & CLIN	HLTH/ALC & OTH	HEALTH/PROMOTI	HLTH/MED SVCS	HLTH/TOBACCO TX	HLTH/CSA #3	HLTH/CSA #7	HLTH/ANIMAL CONT	MENTAL HEALTH	ENVIRON MGMT
BUILDING USE	\$11,705	\$1,139	\$1,131		\$411			\$6,763	\$9,784	\$47,716
EQUIPMENT USE	3,878	596	634	7	113	1,124	14,209	10,029	3,446	18,702
ADMINISTRATION	11,021	6,349	3,156	9,488	701	4,669	15,576	5,665	22,634	4,284
AUD/CONT	15,688	8,451	7,589	2,706	1,410	1,949	7,416	8,648	41,804	7,413
COUNTY COUNSEL	8,190	1,840	1,470			65,358	143,253	8,558	16,626	5,271
HUMAN RESOURCES	13,362	5,941	5,791		1,103		3,008	8,198	46,027	8,509
EMPLOYEE BENEFIT	715	318	310		59		161	438	2,462	455
INFO SERVICES	4,793	(1,057)	11,725	205	264	1,710	(1,777)	3,010	376,219	(11,379)
GEN SVC/SUPPORT	21,588	6,492	7,115	48	1,647	1,450	6,409	9,040	57,636	6,239
GEN SERV/FAC SER	58,334							15,893	55,672	45,063
GEN SVC/COMMUNIC	(5,120)	(1,072)	(760)		(268)		2,827	(57)	(12,186)	(3,350)
ANNUAL AUDIT	1,124	653	310	1,014	71	497	1,649	575	2,230	426
Total Allocated	\$145,278	\$29,650	\$38,471	\$13,468	\$5,511	\$76,757	\$192,731	\$76,760	\$622,354	\$129,349
Roll Forward	23,007	(30,141)	7,429	(3,954)	(5,283)	22,585	2,630	6,248	365,507	(3,523)
Proposed costs	\$168,285	\$ (491)	\$45,900	\$9,514	\$228	\$99,342	\$195,361	\$83,008	\$987,861	\$125,826
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EL DORADO COUNTY, CALIFORNIA  
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Central Svc Departments	ENV MGMT/AIR POL	CSA#3-VECTOR	ENV MGMT/CSA #10	SOCIAL SVCS	VETERAN SVCS	COMMUNITY SVC	COMM SVC/HOUSING	COMM SVC/AGING	COMM SVC/COMM BA	COMM SVC/MSSP
BUILDING USE	\$(3)		\$2		\$4,495	\$13,889	\$4,970	\$10,727	\$162	\$1,484
EQUIPMENT USE	2,861	120	2,422	6,094	2,200	1,271	1,541	1,355	393	347
ADMINISTRATION	2,555	883	5,662	47,955	854	5,450	8,964	4,590	1,172	724
AUD/CONT	2,710	1,856	8,637	148,228	1,673	16,082	16,455	15,292	4,543	3,535
COUNTY COUNSEL	191		316	529,878	27	29,128				
HUMAN RESOURCES	3,500	2,552	6,999	115,945	2,507	13,402	3,960	10,935	3,821	1,705
EMPLOYEE BENEFIT	187	136	375	6,203	134	717	212	585	204	91
INFO SERVICES	1,650	126	1,840	60,089	7,567	16,791	(513)	9,867	2,365	3,378
GEN SVC/SUPPORT	1,648	1,034	13,227	104,012	937	17,514	2,034	27,509	3,066	2,681
GEN SERV/FAC SER	1,714		1,124	51,790	20,717	54,065	33,414	72,975	910	8,328
GEN SVC/COMMUNIC	(798)	(104)	(381)	(30,112)	(755)	(2,067)	(605)	(1,765)	(318)	(309)
ANNUAL AUDIT	258	84	575	4,647	84	530	943	446	110	71
Total Allocated	\$16,473	\$6,687	\$40,798	\$1,044,729	\$40,440	\$166,772	\$71,375	\$152,516	\$16,428	\$22,035
Roll Forward	(2,126)	(4,471)	3,314	(14,185)	6,622	60,083	24,675	29,075	5,302	14,867
Proposed costs	\$14,347	\$2,216	\$44,112	\$1,030,544	\$47,062	\$226,855	\$96,050	\$181,591	\$21,730	\$36,902
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EL DORADO COUNTY, CALIFORNIA  
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Central Svc Departments	COMM SVC/PUB GUA	LIBRARY	UCCE	FISH & GAME	WATER AGENCY	CHILD SUPPT SVCS	COMM SVC DIST	RES CONSERVTN	JOINT POWER AUTH	CEMETERY DIST
BUILDING USE		\$79,703	\$2,414		\$21					
EQUIPMENT USE	8,791	50,152	622	654	13,732	8,818	1,792	252	16	121
ADMINISTRATION	1,975	8,804	540	22	3,168	13,027				
AUD/CONT	19,127	14,731	2,767	39	2,659	91,545	59,318	4,463	170	1,278
COUNTY COUNSEL	18,356	14,923	585		8,772	1,422				
HUMAN RESOURCES	5,089	14,465	2,016		1,504	32,092				
EMPLOYEE BENEFIT	273	774	107		81	1,716				
INFO SERVICES	11,399	1,415	3,036	145	13,906	8,813	47,401	8,612	359	2,856
SEN SVC/SUPPORT	5,789	24,637	1,435		2,019	49,690	520			
SEN SERV/FAC SER		237,149	12,948		1,677	(154)				
SEN SVC/COMMUNIC	(909)	(5,114)	(1,493)		(584)	(10,887)				
ANNUAL AUDIT	187	879	52		330	1,261				
Total Allocated	\$70,077	\$442,518	\$25,029	\$860	\$47,285	\$197,343	\$109,031	\$13,327	\$545	\$4,255
oll Forward	4,536	15,875	(1,544)	629	13,493	(132,203)	68,999	4,860	478	(719)
Proposed costs	\$74,613	\$458,393	\$23,485	\$1,489	\$60,778	\$65,140	\$178,030	\$18,187	\$1,023	\$3,536

EL DORADO COUNTY, CALIFORNIA  
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Central Svc Departments	REC & RES DIST	FIRE DISTRICTS	LAFCO	FIRE DIST/JPA	MISC	Subtotal	Direct Billed	Unallocated	Total
BUILDING USE			\$5,510		\$56,668	\$1,300,017	\$141,150		\$1,441,167
EQUIPMENT USE	259	2,528	901	6,636	18,248	688,260			688,260
ADMINISTRATION					5,700	544,214		119,464	663,678
AUD/CONT	2,899	38,565	1,487	9,851	139,800	1,206,882	43,486	561,001	1,811,369
COUNTY COUNSEL			14,913		3,335	1,538,977	375,054	327,684	2,241,715
HUMAN RESOURCES						841,697			841,697
EMPLOYEE BENEFIT						45,026			45,026
INFO SERVICES	6,049	88,436	(1,129)	18,834	306,931	1,549,165	4,209,705		5,758,870
GEN SVC/SUPPORT		298	2,313		1,783	806,588	1,452,789		2,259,377
GEN SERV/FAC SER			4,486		107,110	2,527,957	561,957		3,089,914
GEN SVC/COMMUNIC			(369)	(155)	(88)	(154,813)	1,684,519		1,529,706
ANNUAL AUDIT					6,818	61,102			61,102
Total Allocated	\$9,207	\$129,827	\$28,112	\$35,166	\$646,305	\$10,955,072	\$8,468,660	\$1,008,149	\$20,431,881
oll Forward	94	(13,902)	(7,417)	29,877	27,324	392,201			392,201
roposed costs	\$9,301	\$115,925	\$20,695	\$65,043	\$673,629	\$11,347,273	\$8,468,660	\$1,008,149	\$20,824,082
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